

EXHIBIT A

**LEWIS
AND
ROCA**
—LLP—
LAWYERS

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Attorneys for the USACM Liquidating Trust

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEVADA

In re:

USA Commercial Mortgage Company,

USA Capital Realty Advisors, LLC,

USA Capital Diversified Trust Deed Fund,
LLC,

USA Capital First Trust Deed Fund, LLC,

USA Securities, LLC,

Debtors.

Case No. BK-S-06-10725-LBR
Case No. BK-S-06-10726-LBR
Case No. BK-S-06-10727-LBR
Case No. BK-S-06-10728-LBR
Case No. BK-S-06-10729-LBR

CHAPTER 11

Jointly Administered Under Case No.
BK-S-06-10725-LBR

**DECLARATION OF GEOFFREY L.
BERMAN IN SUPPORT OF MOTION FOR
SUMMARY JUDGMENT TO CLASSIFY
CLAIM BY PECOS PROFESSIONAL
PARK LIMITED PARTNERSHIP IN PLAN
CLASS A-7**

Affects:

- ☐ All Debtors
☒ USA Commercial Mortgage Company
☐ USA Capital Realty Advisors, LLC
☐ USA Capital Diversified Trust Deed Fund, LLC
☐ USA Capital First Trust Deed Fund, LLC
☐ USA Securities, LLC

Geoffrey L. Berman declares under penalty of perjury:

I am an adult person competent to testify in court.

1. I make this declaration based upon my personal knowledge, and upon the records USA Commercial Mortgage Company.

2. I am the Trustee of the USACM Liquidating Trust ("USACM Trust"), which is an entity created by the Debtors' Third Amended Joint Chapter 11 Plan of Reorganization ("Plan"), in the jointly-administered bankruptcy cases, *In re USA*

1 *Commercial Mortgage Company*, BK-S-06-10725-LBR, pending in the United States
2 Bankruptcy Court for the District of Nevada.

3 3. As Trustee, I am the custodian of records of the USACM Trust, as well as of
4 the records of USACM turned over to the USACM Trust pursuant to the confirmed Plan.

5 4. Since I was selected as the Trustee, subject to entry of the confirmation
6 order, I have spent significant time familiarizing myself with the books, records, assets and
7 liabilities of USA Commercial Mortgage Company.

8 5. According to those books and records, Institutional Equity Partners, LLC is
9 the 49% limited partner of Pecos Professional Park Limited Partnership. Institutional
10 Equity Partners, LLC is owned by Joseph D. Milanowski (33.33%), the Thomas A.
11 Hantges Separate Trust UAD 12-24-97 (33.33%) and Jamie Linn Hantges Separate
12 Property Trust UAD 6-12-97 (33.33%).

13 6. Joseph Milanowski and Thomas Hantges were the principal owners and
14 officers of USA Commercial Mortgage at the time it filed for bankruptcy in April 2006.

15 I declare under penalty of perjury that the foregoing is true and correct.

16 Executed Monday, December 17, 2007 at Los Angeles, California.

17
18 s/ Geoffrey L. Berman

19 Geoffrey L. Berman, Trustee

20 USACM Liquidating Trust

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